| ETA | ı | N | C | Α | N |
|-----|---|---|---|---|---|

| Attornev's | Docket No. | |
|------------|-------------|--|
| Attorney s | DOCKEL 140, | |

Combined Declaration and Power of Attorney

| As a below named inventor, I h | ereby declare that: | | |
|--|---|--|--|
| This declaration is of the follow | ing type: | | |
| [] supplem | ental | | |
| national stage of PCT divisional | continuation [] continua | tion-in-part | |
| My residence, post office addre | ess and citizenship are as stated | next to my name, | |
| I believe I am the original, first inventor (if plural names are lissought on the invention entitled | and sole inventor (if only one na ted below) of the subject matter | me is listed below) or an origing which is claimed and for which | ial, first and joint i a patent is |
| METAL WORKING FLUID | | | |
| the specification of which | | | |
| . [X] is attached here | to. | • | |
| | | | |
| | tates Application Serial Number | | and, |
| was amend | ed on | (if applicable | !). |
| [X] was filed on | December 20, 2004 | DOT/100004/040040 | 1 |
| as PCT Into | ernational Application Number _ | PC1/JP2004/019040 | and, (if applicable). |
| I hereby state that I have revie the claims, as amended by an | ewed and understand the content y amendment referred to above. | s of the above-identified spec | ification, Including |
| I acknowledge the duty to disc Federal Regulations, Section | lose information which is material 1.56. | al to patentability as defined in | Title 37, Code of |
| I hereby claim foreign priority application(s) for patent or invidesignated at least one count checking the box, any foreign having a filing date before the | under Title 35, United States Corentor's certificate, or 365(a) of a cy other than the United States, I application for patent or inventout of the application on which prices. | ny PCT international applications are international applications and have also ider its certificate, or PCT International intern | on which tified below, by onal application |
| PRIOR FOREI | GN APPLICATIONS, BENEFIT | | 19(a) |
| Application Number | Country | Date of Filing (Day/Month/Year) | Priority Claimed Under 35 USC 119 |
| P2003-430967. | Japan | 25 / December / 200 | |
| P2004-046903 | Japan | 23 / February / 2004 | |
| | | | YesNo |
| | | | Yes No |

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

PRIOR U.S. PROVISIONAL APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(e)

Application Number Filing Date

I hereby claim the benefit of Title 35, United States Code Section 120 of any United States application(s), or 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S., BENEFIT CLAIMED UNDER 35 USC §120

| CA - wije odien No.) | (Filing Date) | (Status: Patented, Pending, Abandoned) | |
|----------------------|---------------|--|--|
| (Application No.) | (Filing Date) | (Status, Faterited, Fernang, Fabrica) | |

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may Jeopardize the validity of the application or any patent issuing thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the registered practitioners of FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP included in the Customer Number provided below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Customer Number 22852

Send Correspondence to: Customer Nul

Customer Number 22852

FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP

901New York Avenue, NW WASHINGTON, D.C., 20001-4413

Direct Telephone Calls to: JAMES W. EDMONDSON at telephone number 202-408-4108

| Full Name of sole or first inventor | |
|---|-------------------|
| Satoshi SUDA | Data |
| Inventor's signature Satoshi Suda | June 21, 2006 |
| Residence Yokohama-shl, Kanagawa, Japan | |
| Citizenship Japan | |
| Post office address c/o NIPPON OIL CORPORATION, | |
| 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan | |
| Full Name second joint inventor, if any Hideo YOKOTA | |
| Second inventor's signature Middle Makata | Date Time 2/2006 |
| Residence Yokohama-shi, Kanagawa, Japan | |
| Citizenship Japan | |
| Post office address c/o NIPPON OIL CORPORATION, | |
| 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan | |
| Full Name third joint Inventor, If any Masanori IBI | |
| Third inventor's signature | Date |
| masanori lli | June 2/, 2006 |
| Residence Yokohama-shi, Kanagawa, Japan | |
| Citizenship | |
| Post office address c/o NIPPON OIL CORPORATION, | |
| 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan | |